

WEST VIRGINIA INCOME TAX DECLARATION FOR ELECTRONIC FILING

WV-8453
Rev. 09/2020

Period beginning (MM/DD/YYYY)
01/01/2020

Period ending (MM/DD/YYYY)
12/31/2020

Your first name and middle Initial
CHARLES E

Last Name
LEGG

Your Social Security Number
[REDACTED]-7093

If a joint return, spouse's first name and middle initial
KRISTEN N

Last name, if different
NAYLOR

Spouse's Social Security Number
[REDACTED]-4517

Home Address (number and street)
98 JACKSON STREET

Daytime telephone number
[REDACTED]

City, town or post office, state and ZIP code
GAULEY BRIDGE WV 25085

Part I

Tax Return Information (whole dollars only)

1. Federal Adjusted Gross Income	1	46,544
2. West Virginia Income Tax	2	1,509
3. Balance Due	3	
4. Refund	4	296

Part II

Direct Deposit or Electronic Funds Withdrawal

5. Routing transit number (RTN) [REDACTED] The first two numbers of the RTN must be 01 through 12 or 21 through 32
6. Depositor account number (DAN) [REDACTED]
7. ☐ Electronic Funds Withdrawal (Checking only; No Partial Payments)
8. Type of account: ☒ Checking ☐ Savings (Direct Deposit Only)

Part III

Declaration of Taxpayer

I consent that my refund be directly deposited or my payment due be withdrawn by electronic debit as designated in Part II. I further authorize the State of West Virginia to initiate debit entries and to initiate, if necessary, credit entries as adjustments for any entries in error into my Checking or Savings account as indicated above in Part II and the appointment of the other spouse as an agent to receive the refund or authorize the electronic debit.

Under penalties of perjury, I declare that I have compared the information contained on my return with the information I have provided to my Electronic Return Originator and that the amount described in Part I above agree with the amounts shown on the corresponding lines of my West Virginia income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return, including this declaration and accompanying schedules and statements, be sent to the West Virginia State Tax Department, upon request, by the Department. If I have filed a joint federal and state return, I understand that, if there is an error on either return, my state return will be rejected. If the processing of my return or refund is delayed, I authorize the State Tax Department to disclose to my ERO and/or the transmitter the reason(s) for the delay, or when the refund was sent.

Please
Sign Here

Your signature

02-04-21

Date

Spouse's signature

02-04-21

Date

Part IV

Declaration & Signature of Electronic Return Originator (ERO) & Paid Preparer

I declare that I have reviewed the above taxpayer's return and that entries on Form WV-8453 are complete and correct to the best of my knowledge. (ERO's who are collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that Form WV-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature on Form WV-8453 before submitting this return to the State Tax Department, have provided the taxpayer a copy of all forms and information to be filed with the West Virginia State Tax Department, and have followed all other requirements described in the West Virginia Handbook for Electronic Filers of Individual Income Tax Returns. If I am also the Paid Preparer, under penalty of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

ERO's
Signature

BARBARA GRAY

Date

2/4/2021

Check if:

☒ Paid Preparer
☐ Self-Employed

Your PTIN/SSN

Firm Name

(or yours, if self-employed) and address

98 JACKSON AVE
GAULEY BRIDGE WV 25085

Phone #

EI No.

WV

Zip Code
25186

ERO's are instructed to retain the WV-8453 and all supporting documents for not less than three (3) years.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

Paid
Preparer's
Use Only

Preparer's
Signature

BARBARA GRAY

Date

2/4/2021

Check if:

☐ Self-Employed

Your PTIN/SSN

Firm Name

(or yours, if self-employed) and address

Phone #

EI No.

Zip Code

NOTE: Part IV of this form MUST be completed in full as required.

ERO's are required to file and hold this document and all attachments for three (3) years from date filed.

2020

20 WV-84531

BWF 1040

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**DEFENDANT'S
EXHIBIT**

USA vs Larry Clay
2:21-cr-00062-1

25B

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID)

Taxpayer's name

CHARLES E. LEGG

Social security number

Spouse's name

KRISTEN N. NAYLOR

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2020 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	46,544
2 Total tax	2	
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4,511
4 Amount you want refunded to you	4	7,732
5 Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-866-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize H AND R BLOCK

ERO firm name

to enter or generate my PIN

[Redacted] as my

signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature

Date 2/4/2021

Spouse's PIN: check one box only

☒ I authorize H AND R BLOCK

ERO firm name

to enter or generate my PIN

[Redacted] as my

signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature

Date 2/4/2021

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

[Redacted]

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature BARBARA GRAY

ERO Must Retain This Form — See Instructions

Date 2/4/2021

Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8879 (Rev. 08-2020)

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Form 8879 (Rev. 08-2020)

20-8879CC

CHARLES E. LEGG AND KRISTEN N. NAYLOR

	Current 2020	Adjustments 2021	Keep for Your Records Estimated 2021
TAX COMPUTATION (BEFORE CREDITS):			
Taxable income			
Tax	21,744	-300	21,444
Schedule 2 - Taxes	2,212	-36	2,176
Alternative minimum tax			
Excess advance premium tax credit repayment			
Tax rate	12%		12%
CREDITS:			
Child and other dependents tax credit			
Schedule 3 - Nonrefundable Credits	2,212		2,212
Foreign tax credit			
Child care credit			
Education credit			
Retirement savings contribution credit			
Other credits			
Total credits	2,212		2,212
OTHER TAXES:			
Schedule 2 - Other Taxes			
Self-employment tax			
Additional tax on IRAs			
Health Care (Individual Responsibility) (repealed after 2018)			Not Applicable
Other taxes			
Total other taxes			
PAYMENTS:			
Federal income tax withheld	4,511		4,511
Earned income credit	1,433		1,433
Additional child tax credit	1,788		1,788
Schedule 3 - Refundable Credits and Payments			
Estimated payments			
American opportunity credit			
ACA premium tax credit			
Other payments			
Total payments	7,732		7,732
AMOUNT DUE / REFUND:			
Amount overpaid	7,732		7,732
Overpayment applied to next year			
Refund	7,732		7,732
Amount due			

Note: These amounts and calculations are for estimating purposes only and should not be assumed to be your final refund or liability for 2020 taxes. State implications have not been considered in these calculations. Be sure to schedule a tax appointment to have your 2020 tax return prepared using the actual 2020 tax forms issued by the Internal Revenue Service and your actual 2020 source documents.

ADDITIONAL DISCLOSURES:

SUBJECT TO AN ADJUSTED WITHHOLDING ENTRY, THE 2020 WITHHOLDING IS BEING USED TO CALCULATE THE 2021 ESTIMATED TAX REFUND OR BALANCE DUE. BEGINNING IN JANUARY 2021 THE IRS HAS CHANGED THE WAY W4 SHOULD BE PREPARED REPORTING EXTRA INCOME, DEDUCTIONS AND CREDITS RATHER THAN EXEMPTION COUNTS. THESE CHANGES MIGHT CAUSE SOME CHANGE IN WITHHOLDING. ADVISE CLIENT THAT EMPLOYERS MAY REQUIRE A NEW W4 BE FILED UNDER THE NEW FORMAT.

CHARLES E LEGG AND KRISTEN N NAYLOR

Filing status	Current 2020 MFJ	Adjustments 2021	Keep for Your Records Estimated 2021 MFJ
INCOME:			
Wages, salaries, tips, etc.			
Interest income	46,544		46,544
Ordinary dividend income (excluding Qualified Dividends)			
IRA distributions and pension income			
Taxable social security income			
Capital gain or (loss) (Schedule D) (including Qual Dividends)			
Schedule 1 Income			
Refunds of state and local taxes			
Alimony received from divorces finalized before 1/1/2020			
Business income or (loss) (Schedule C)			
Other gains or (losses) (Form 4797)			
Rental real estate, partnerships, estates, etc. (Schedule E)			
Farm income or (loss) (Schedule F)			
Unemployment compensation			
Other income			
Total income	46,544		46,544
ADJUSTMENTS:			
Schedule 1 Adjustments			
Educator expenses			
Certain business expenses of reservists, performing artist, and fee-basis government officials			
Health savings account deduction (Form 8889)			
Qualified moving expenses			
Deductible part of self-employment tax (Schedule SE)			
Self-employed SEP, SIMPLE and qualified plans deduction			
Self-employed health insurance			
Penalty on early withdrawal of savings			
Alimony paid on divorces finalized before 1/1/2020			
IRA deduction			
Student loan interest deduction			
Other adjustments			
Total adjustments			
ADJUSTED GROSS INCOME	46,544		46,544
DEDUCTIONS:			
Standard deduction	24800	300	25,100
Itemized deductions:			
Medical and dental expenses			
Sales, income, and other taxes paid	1,805		1,805
Interest paid			
Gifts to charity			
Casualty and theft losses			
Other miscellaneous deductions			
Total itemized deductions	1,805		1,805
Deduction actually claimed	24,800	300	25,100
Qualified business income deduction			

Form W-2 Wage and Tax Statement		2020	
Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return.			
OMB No. 1545-0008 Department of the Treasury—Internal Revenue Service			
1 Wages, tips, other compensation 2862.81		2 Federal income tax withheld 58.18	
3 Social security wages 2862.81		4 Social security tax withheld 177.47	
5 Medicare wages and tips 2862.81		6 Medicare tax withheld 41.52	
b Employer identification number 55-0548701			
c Employer's name, address, and ZIP code LITTLE GENERAL STORE INC. P. O. BOX 968 BECKLEY WV 25802-0968			
a Employee's social security number [REDACTED]-4517		d Control number	
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a See instructions for box 12	
14 Other		12b	
		12c	
		12d	
		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's name, address, and ZIP code KRISTEN NAYLOR PO BOX 725 GAULEY BRIDGE, WV 25085 Suff.			
15 State WV	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 2862.81	
17 State income tax 103.00		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name	

Department of the Treasury - Internal Revenue Service		
d Control number	1 Wages, tips, other compensation	2 Federal Income tax withheld
21011	41573.39	4453.23
OMB NO. 1545-0008	3 Social security wages	4 Social security tax withheld
	43707.47	2709.86
	5 Medicare wages and tips	6 Medicare tax withheld
	43707.47	633.76

b Employer's name, address, and ZIP code

STATE OF WEST VIRGINIA
1900 KANAWHA BLVD EAST
CHARLESTON WV 25305

7 Social security tips	8 Allocated tips	9
0.00	0.00	
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
0.00	0.00	DD 12180.00
12b	12c	12d

b Employer identification number (EIN)

22057466

a Employee's social security number

22057466

13 Statutory employee	Retirement plan	Third-party sick pay	14 Other
	X		RETIREMENT 2134.08

a Employee's name, address and ZIP code

CHARLES E LEGG
PO BOX 725

GAULEY BRIDGE WV 25085

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Form	15 State	Employer's state ID number	16 State wages, tips, etc.
W-2	WV	22057466	41573.39
Wage and Tax Statement			0.00
	17 State income tax	18 Local wages, tips, etc.	
	1649.89	0.00	
	0.00	0.00	
2020	19 Local income tax	20 Locality name	
	0.00		

Copy C-For EMPLOYEE'S RECORDS
(See Notice to Employee on the back of Copy B)

Department of the Treasury - Internal Revenue Service		
d Control number	1 Wages, tips, other compensation	2 Federal Income tax withheld
21011	41573.39	4453.23
OMB NO. 1545-0008	3 Social security wages	4 Social security tax withheld
	43707.47	2709.86
	5 Medicare wages and tips	6 Medicare tax withheld
	43707.47	633.76

c Employer's name, address, and ZIP code

STATE OF WEST VIRGINIA
1900 KANAWHA BLVD EAST
CHARLESTON WV 25305

7 Social security tips	8 Allocated tips	9
0.00	0.00	
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
0.00	0.00	DD 12180.00
12b	12c	12d

b Employer identification number (EIN)

22057466

a Employee's social security number

22057466

13 Statutory employee	Retirement plan	Third-party sick pay	14 Other
	X		RETIREMENT 2134.08

a Employee's name, address and ZIP code

CHARLES E LEGG
PO BOX 725

GAULEY BRIDGE WV 25085

Form	15 State	Employer's state ID number	16 State wages, tips, etc.
W-2	WV	22057466	41573.39
Wage and Tax Statement			0.00
	17 State income tax	18 Local wages, tips, etc.	
	1649.89	0.00	
	0.00	0.00	
2020	19 Local income tax	20 Locality name	
	0.00		

Copy B-To Be Filed With Employee's
FEDERAL Tax Return. This information
is being furnished to the Internal Revenue
Service.

Department of the Treasury - Internal Revenue Service		
d Control number	1 Wages, tips, other compensation	2 Federal Income tax withheld
21011	41573.39	4453.23
OMB NO. 1545-0008	3 Social security wages	4 Social security tax withheld
	43707.47	2709.86
	5 Medicare wages and tips	6 Medicare tax withheld
	43707.47	633.76

c Employer's name, address, and ZIP code

STATE OF WEST VIRGINIA
1900 KANAWHA BLVD EAST
CHARLESTON WV 25305

7 Social security tips	8 Allocated tips	9
0.00	0.00	
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
0.00	0.00	DD 12180.00
12b	12c	12d

b Employer identification number (EIN)

22057466

a Employee's social security number

22057466

13 Statutory employee	Retirement plan	Third-party sick pay	14 Other
	X		RETIREMENT 2134.08

a Employee's name, address and ZIP code

CHARLES E LEGG
PO BOX 725

GAULEY BRIDGE WV 25085

Form	15 State	Employer's state ID number	16 State wages, tips, etc.
W-2	WV	22057466	41573.39
Wage and Tax Statement			0.00
	17 State income tax	18 Local wages, tips, etc.	
	1649.89	0.00	
	0.00	0.00	
2020	19 Local income tax	20 Locality name	
	0.00		

Copy 2-To Be Filed With Employee's
State, City, or Local Income Tax Return.

Department of the Treasury - Internal Revenue Service		
d Control number	1 Wages, tips, other compensation	2 Federal Income tax withheld
21011	41573.39	4453.23
OMB NO. 1545-0008	3 Social security wages	4 Social security tax withheld
	43707.47	2709.86
	5 Medicare wages and tips	6 Medicare tax withheld
	43707.47	633.76

c Employer's name, address, and ZIP code

STATE OF WEST VIRGINIA
1900 KANAWHA BLVD EAST
CHARLESTON WV 25305

7 Social security tips	8 Allocated tips	9
0.00	0.00	
10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
0.00	0.00	DD 12180.00
12b	12c	12d

b Employer identification number (EIN)

22057466

a Employee's social security number

22057466

13 Statutory employee	Retirement plan	Third-party sick pay	14 Other
	X		RETIREMENT 2134.08

a Employee's name, address and ZIP code

CHARLES E LEGG
PO BOX 725

GAULEY BRIDGE WV 25085

Form	15 State	Employer's state ID number	16 State wages, tips, etc.
W-2	WV	22057466	41573.39
Wage and Tax Statement			0.00
	17 State income tax	18 Local wages, tips, etc.	
	1649.89	0.00	
	0.00	0.00	
2020	19 Local income tax	20 Locality name	
	0.00		

Copy 2-To Be Filed With Employee's
State, City, or Local Income Tax
Return.

b Employer identification number (EIN) 1-844-475-6937		56-0748358	
c Employer's name, address, and ZIP code LOWE'S HOME CENTERS, LLC 1000 LOWE'S BLVD MOORESVILLE, NC 28117			
d Employee's name, address, and ZIP code KRISTEN NAYLOR PO BOX 725 GAULEY BRIDGE, WV 25085-0725			
15 State WV	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 1870.26	17 State income tax 45.00
Form W-2 Wage and Tax Statement 2020			
b Employer identification number (EIN) 1-844-475-6937			
c Employer's name, address, and ZIP code LOWE'S HOME CENTERS, LLC 1000 LOWE'S BLVD MOORESVILLE, NC 28117			
d Employee's name, address, and ZIP code KRISTEN NAYLOR PO BOX 725 GAULEY BRIDGE, WV 25085-0725			
15 State WV	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 1870.26	17 State income tax 45.00
Form W-2 Wage and Tax Statement 2020			

b Employer identification number (EIN) 1-844-475-6937		56-0748358	
c Employer's name, address, and ZIP code LOWE'S HOME CENTERS, LLC 1000 LOWE'S BLVD MOORESVILLE, NC 28117			
d Employee's name, address, and ZIP code KRISTEN NAYLOR PO BOX 725 GAULEY BRIDGE, WV 25085-0725			
15 State WV	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 1870.26	17 State income tax 45.00
Form W-2 Wage and Tax Statement 2020			
b Employer identification number (EIN) 1-844-475-6937			
c Employer's name, address, and ZIP code LOWE'S HOME CENTERS, LLC 1000 LOWE'S BLVD MOORESVILLE, NC 28117			
d Employee's name, address, and ZIP code KRISTEN NAYLOR PO BOX 725 GAULEY BRIDGE, WV 25085-0725			
15 State WV	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 1870.26	17 State income tax 45.00
Form W-2 Wage and Tax Statement 2020			

b Employer identification number (EIN) 1-844-475-6937		56-0748358	
c Employer's name, address, and ZIP code LOWE'S HOME CENTERS, LLC 1000 LOWE'S BLVD MOORESVILLE, NC 28117			
d Employee's name, address, and ZIP code KRISTEN NAYLOR PO BOX 725 GAULEY BRIDGE, WV 25085-0725			
15 State WV	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 1870.26	17 State income tax 45.00
Form W-2 Wage and Tax Statement 2020			
b Employer identification number (EIN) 1-844-475-6937			
c Employer's name, address, and ZIP code LOWE'S HOME CENTERS, LLC 1000 LOWE'S BLVD MOORESVILLE, NC 28117			
d Employee's name, address, and ZIP code KRISTEN NAYLOR PO BOX 725 GAULEY BRIDGE, WV 25085-0725			
15 State WV	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 1870.26	17 State income tax 45.00
Form W-2 Wage and Tax Statement 2020			

22222		Copy 1—For State, City, or Local Tax Department OMB No. 1545-0008	
a Employer's social security number [REDACTED]		1 Wages, tips, other compensation 238.48	
b Employer identification number (EIN) 30-0707135		2 Federal income tax withheld	
c Employer's name, address, and ZIP code HILAND & MANAGEMENT LLC PO BOX 128 GLEN FERRIS WV 25090		3 Social security wages 238.48	
d Control number		4 Social security tax withheld 14.79	
e Employee's name, address, and ZIP code KRISTEN N NAYLOR PO BOX 725 GAULEY BRIDGE WV 25085		5 Medicare wages and tips 238.48	
f Control number		6 Medicare tax withheld 3.46	
9		7 Social security tips	
11 Nonqualified plans		8 Allocated tips	
12a		10 Dependent care benefits	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
14 Other		12c	
15 State WV		12d	
16 State wages, tips, etc. 238.48		18 Local wages, tips, etc.	
17 State income tax 7.00		19 Local income tax	
20 Locality name			

Form **W-2** Wage and Tax Statement**2020**

Department of the Treasury - Internal Revenue Service

BW2ER1 NTF 2583677 0 BW21